

Document: Final Rule

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TITLE 50 STATE BOARD OF TAX COMMISSIONERS

LSA Document #00-80(F)

DIGEST

Amends 50 IAC 15-3-2 and 50 IAC 15-3-4 to change the continuing education cycle applicable to certified assessor-appraisers from 24 months to 48 months and make related changes. Effective 30 days after filing with the secretary of state.

50 IAC 15-3-2

50 IAC 15-3-4

SECTION 1. 50 IAC 15-3-2 IS AMENDED TO READ AS FOLLOWS:

50 IAC 15-3-2 Level One continuing education

Authority: IC 6-1.1-31-1; IC 6-1.1-35.5-8

Affected: IC 6-1.1

Sec. 2. (a) The continuing education requirements for Level One certification are as follows:

- (1) For certification cycles that begin after December 31, 1998, thirty (30) hours of course work approved by the board, six (6) hours of which must be evidenced by passage of the associated course examination.
- (2) For certification cycles that begin after December 31, 2002, thirty (30) hours of course work approved by the board, twelve (12) hours of which must be evidenced by passage of the associated course examination.
- (3) For certification cycles that begin after December 31, ~~2004~~, **2006**, thirty (30) hours of course work approved by the board, fifteen (15) hours of which must be evidenced by passage of the associated course examination.

(b) After ~~six (6)~~ **eight (8)** years of continuous certification, accrued after December 31, 1998, as an assessor-appraiser under section 1 of this rule, the continuing education requirements of subsection (a) are reduced to fifteen (15) hours of course work approved by the board, three (3) hours of which must be evidenced by passage of the associated course examination.

(c) The continuing education requirements specified in this section must be obtained in ~~twenty-four (24)~~ **forty-eight (48)** month cycles, beginning:

- (1) if first certified before January 1, 1999, January 1, 1999; **or**
- (2) if first certified after December 31, 1998, January 1 of the first year following certification.

(State Board of Tax Commissioners; 50 IAC 15-3-2; filed Mar 31, 1999, 10:31 a.m.: 22 IR 2482; filed Dec 18, 2000, 11:01 a.m.: 24 IR 1302)

SECTION 2. 50 IAC 15-3-4 IS AMENDED TO READ AS FOLLOWS:

50 IAC 15-3-4 Level Two continuing education

Authority: IC 6-1.1-31-1; IC 6-1.1-35.5-8

Affected: IC 6-1.1

Sec. 4. (a) The continuing education requirements for Level Two certification are as follows:

- (1) For certification cycles that begin after December 31, 1998, forty-five (45) hours of course work approved by the board, twelve (12) of which must be evidenced by passage of the associated course examination.
- (2) For certification cycles that begin after December 31, 2002, forty-five (45) hours of course work approved by the board, eighteen (18) hours of which must be evidenced by passage of the associated course examination.
- (3) For certification cycles that begin after December 31, ~~2004~~, **2006**, forty-five (45) hours of course work approved by the board, twenty-two (22) hours of which must be evidenced by passage of the associated course examination.

(b) After ~~six (6)~~ **eight (8)** years of continuous certification, accrued after December 31, 1998, as an assessor-appraiser under section 3 of this rule, the continuing education requirements of subsection (a) are reduced to eighteen (18) hours of course work approved by the board, six (6) hours of which must be evidenced by passage of the associated course examination.

(c) The continuing education requirements specified in this section must be obtained every ~~twenty-four (24)~~ **forty-eight (48)** months, beginning:

(1) if first certified before January 1, 1999, January 1, 1999; **or**

(2) if first certified after December 31, 1998, January 1 of the first year following certification.

(State Board of Tax Commissioners; 50 IAC 15-3-4; filed Mar 31, 1999, 10:31 a.m.: 22 IR 2483; filed Dec 18, 2000, 11:01 a.m.: 24 IR 1302)

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